

ABSTRACT

An apparatus for electronically determining whether a tax or duty has been paid for the contents of that container. A radio frequency identification (RFID) tag is placed on the container which includes information indicative of whether the tax has been paid. The RFID tag includes a substrate, a radio frequency transceiver circuit mounted upon the substrate and connected to an antenna having a fixed length that is also mounted upon the substrate, and, preferably, a protrusion affixed to or a slot in the substrate. Preferably, the RFID tag is placed within the container's cap, such that, when mounted on the container, the cap mates with a ratchet wheel connected to the container that engages the protrusion or slot such that removing the cap from the container will cause the substrate to fracture and thereby cause the RFID tag to become permanently disabled.